

Amend Sections 9304 and 60653 of the Revenue and Taxation Code to delete the word “license” from the Use Fuel Tax Law and the Diesel Fuel Tax Law, respectively, to correct the wording change in the name of the Motor Vehicle Fuel Tax Law.

Source: Fuel Taxes Division

Existing Law

Under the existing Use Fuel Tax Law and the Diesel Fuel Tax Law, the State Controller is required to transfer moneys from the Motor Vehicle Fuel Account to the Highway Users Tax Account at the same time the Controller transfers money to the Highway Users Tax Account of moneys received under the Motor Vehicle Fuel License Tax Law. Operative January 1, 2002, the Motor Vehicle Fuel License Tax Law’s name was changed to the Motor Vehicle Fuel Tax Law pursuant to AB 2114 (Ch. 1053, Stats. 2000). However, the reference to the name of the law was not changed in Sections 9304 and 60653.

This Proposal

This proposal would delete the word “license” from the reference to the Motor Vehicle Fuel License Tax Law used in Sections 9304 and 60653 to correct the wording for the change in the name of the Motor Vehicle Fuel Tax Law.

Section 9304 of the Revenue and Taxation Code is amended to read:

9304. The Controller shall make the transfers at the same time as the transfers to the Highway Users Tax Account in the Transportation Tax Fund of moneys received under the Motor Vehicle Fuel ~~License~~-Tax Law are made.

Section 60653 of the Revenue and Taxation Code is amended to read:

60653. The Controller shall make the transfers to the Highway Users Tax Account in the Transportation Tax Fund pursuant to Section 60652 at the same time as the transfers of moneys received under the Motor Vehicle Fuel ~~License~~ Tax Law are made.